SYSTEMIC CONTROL WEAKNESSES **APPENDIX 2**

Background

The table below lists systemic control weaknesses which have been identified at either or both councils (SODC and VWHDC), from the internal audit reports issued in final since 1 April 2010. The table will be reviewed and updated by the audit manager, head of finance and the strategic director (section 151 officer) on an ongoing basis, and will be used to inform the annual audit plan and the scope of individual reviews.

Definition

A systemic control weakness is defined for the purpose of this table, as a significant control weakness which has been identified across a number of operational areas.

Methodology

Every recommendation made by internal audit has been logged within a recommendation register according to an Institute of Internal Auditors control type definition, and a point system has been used - 1 point for a low risk recommendation, 2 points for a medium risk recommendation and 3 points for a high risk recommendation. The points have been totalled against each control type, and the top 10% control weaknesses have been listed as a systemic control weakness according to their

Systemic control weaknesses as at 8 March 2012

No	Systemic control weakness	Council	Rec point total	List Entry Date
1	Policies, procedures and guidance notes are not comprehensive, up to date and are not owned by a responsible officer.	Joint	150	01/08/2011
2	There should be regular reconciliation of information/data/items.	Joint	49	01/08/2011
3	Contractors should be monitored on a regular basis.	Joint	35	04/01/2012
4	Comprehensive and accurate management information should be available.	Joint	34	04/01/2012
5=	All supervisory checks should be evidenced by an authorising signature.	Joint	27	08/03/2012
5=	All officers/members should be trained in their role and corporate responsibilties.	Joint	27	01/08/2011